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May 19, 2022

**VIA ECF**

Clerk, United States Bankruptcy Court  
Southern District of New York  
300 Quarropas Street  
White Plains, NY 10601

Re: 232 Seigel Acquisition LLC, Debtor, Case No. 20-22845  
232 Seigel Development LLC, Debtor, Case No. 20-22844

Dear Clerk:

This letter is to provide a status of the above-referenced jointly-administrated cases.

I am receiving documents pursuant to a subpoena and will be scheduling depositions shortly.

Sincerely,

A handwritten signature in blue ink that appears to read "Howard P. Magaliff".

Howard P. Magaliff, Trustee